

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

**FEDERAL TRADE COMMISSION,**

**Plaintiff,**

**vs.**

**RICHARD C. NEISWONGER, ET. AL.,**

**Defendants.**

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**Case No. 4:96CV2225SNLJ**

**ORDER and JUDGMENT**

Upon consideration of the United States' Motion for Partial Summary Judgment to Foreclose Federal Tax Liens (#181), filed August 29, 2007, and any opposition thereto; and upon consideration of the United States' Fifth Supplemental Motion for Partial Summary Judgment to Foreclose Federal Tax Liens (#322), filed March 13, 2009, and no opposition filed thereto to-date;

**IT IS HEREBY ORDERED** that the United States' Motion for Partial Summary Judgment (#181) be and is **GRANTED**: and the United States has valid and subsisting liens against the following corporations' and/or individuals' Bank of Nevada accounts and the liens are hereby foreclosed against the accounts:

**Brian M. Lovett  
Juniper Financial, Inc.**

**Donald H. Virgo  
Monet Corp.**

**George P. Gakoumis  
Consulting Business Group**

**IT IS FURTHER ORDERED** that the United States' Fifth Supplemental Motion for Partial Summary Judgment (#322) be and is **GRANTED**; and the United States has a valid and subsisting lien against the following corporation's and/or individual's Bank of Nevada account and the lien is hereby foreclosed against the account:

**Robert Houchins**  
**Marketing Specialties**

**IT IS FURTHER ORDERED** that within 20 days from the date of this Order and Judgment, the United States is directed to provide the Receiver with an account balance from the IRS' computer system showing the total amount the above-listed corporations and APGI corporate services owe with interest computed to 30 days after the date of this Order and Judgment.

**IT IS FURTHER ORDERED** that within 10 days of receiving the account balance from the IRS' computer system, the Receiver is directed to turnover to the United States the proceeds from the above-listed corporations' and APGI corporate services customers' Bank of Nevada accounts to satisfy (or partially satisfy) the customers' outstanding federal tax liability. The Receiver shall send the Bank of Nevada account proceeds to:

United States Department of Justice  
P.O. Box 7238, Ben Franklin Station  
Washington, D.C. 20044

**IT IS FURTHER ORDERED** that the United States recover its cost of this action, and such other or further relief as the Court shall deem just and appropriate.

**IT IS FINALLY ORDERED** that pursuant to Rule 54(b) Federal Rules of Civil Procedure, this Order and Judgment is final as to the United States' claims that it is entitled to foreclose federal tax liens against the above-listed corporations' and APGI corporate services customers' accounts at the Bank of Nevada.

Dated this 17th day of April, 2009.

A handwritten signature in cursive script, appearing to read "Stephen A. Fribourg".

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UNITED STATES DISTRICT JUDGE